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United States of America  
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8 IN THE UNITED STATES DISTRICT COURT  
9 EASTERN DISTRICT OF CALIFORNIA  
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11 UNITED STATES OF AMERICA,  
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Petitioner,  
13  
v.  
14 MANUEL AREVALO, JR.,  
15  
Respondent.  
16

Case No. 1:20-cv-1421 DAD JLT  
**MOTION TO CONTINUE HEARING  
ORDER**  
(Doc. 7)

17 The petitioner United States respectfully moves to continue the show cause hearing set for  
18 December 16, 2020. In support of this request, the United States alleges as follows:

- 19 1. On October 2, 2020, the United States initiated this case by filing a verified petition to  
20 enforce an Internal Revenue Service (“IRS”) summons. (Dkt. 1).
- 21 2. On October 15, 2020, the Court entered an Order to Show Cause, directing Respondent to  
22 explain why the IRS summons should not be enforced. (Dkt. 5). That order set a hearing for December  
23 16, 2020. (*Id.* at 1).
- 24 3. The Court’s October 15, 2020 Order required Respondent to file a written response at  
25 least ten days before the hearing. (*Id.* at 2). That order explained that “[o]nly those issues brought into  
26 controversy by the responsive pleadings and supported by affidavit will be considered.” (*Id.*) Further,  
27 that order stated that “any uncontested allegation in the petition will be considered admitted.” (*Id.*)
- 28 4. Respondent did not submit a written response to the October 15, 2020 Order. (*See* Dkt.)

5. Counsel for the United States has an immediate family member who is in a high risk category for COVID-19. Attending the hearing in person would therefore require me to self-isolate from my entire immediate family over the holidays under the Centers for Disease Control and Prevention guidelines.

6. Further, in the event that Respondent appears at the Courthouse with the documents demanded by the summons, the Revenue Officer will be present to receive those documents on December 16, 2020.

7. This is the first request to continue this hearing.

8. Given the relatively short life of this case, the Respondent's lack of a response, the Revenue Officer's ability to receive the summonsed documents, and the hardship imposed by attending an in-person hearing on the undersigned counsel's family during the holiday season, the United States respectfully requests that the Court continue the hearing to a date in January or February, or another date suitable for the Court's calendar.

Date: December 14, 2020

Respectfully submitted,

McGREGOR W. SCOTT  
United States Attorney

By: /s/ Steven S. Tennyson  
STEVEN S. TENNYSON  
Assistant United States Attorney

ORDER

Good cause appearing, the Court ORDERS:

1. The hearing on the order to show cause is CONTINUED to February 26, 2021 at 10:30 a.m.

DATED: December 14, 2020

  
JENNIFER L. THURSTON  
U.S. Magistrate Judge